

CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Liberty Cemetery Special District for the

fiscal year ended December 31, 2006.

Ronnie Chambers
Board Chairman

12/31/05
Date

801-745-0914
Phone No.

Karen Bailey
Budget Officer

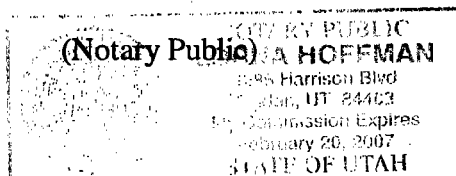
12/31/05
Date

801-745-2539
Phone No.

Karen Bailey 1-12-07

Subscribed and sworn to this 12

day of January, 2007.



STATE OF UTAH

COUNTY OF: Weber

ON THE 12 DAY OF January 2007

PERSONALLY APPEARED BEFORE ME

Karen Bailey (only) SIGNER(S) OF THE ABOVE

INSTRUMENT, WHO DULY ACKNOWLEDGED TO ME THAT

HE/SHE/THEY EXECUTED THE SAME

Jina Hoffman
NOTARY PUBLIC

One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Liberty Cemetery District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended 2006

| | General Fund | | Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent) | | Enterprise Fund |
|----------------------------|------------------|------------------|--|--------|-----------------|
| | Budget | Actual | Budget | Actual | |
| Revenues: | | | | | |
| Taxes: Property Tax | <u>6,000.00</u> | <u>7,368.78</u> | | | |
| Other Taxes | | | | | |
| Fee in Lieu of Taxes | | | | | |
| Charges for services | <u>2,000.00</u> | <u>3,750.00</u> | | | |
| Interest Income | <u>300.00</u> | <u>297.63</u> | | | |
| Other miscellaneous | <u>6,523.00</u> | <u>900.00</u> | | | |
| Transfers From Other Funds | | <u>13,742.44</u> | | | |
| Total Revenue | <u>14,823.00</u> | <u>26,058.85</u> | | | |

| | | | | | |
|------------------------------------|------------------|------------------|--|--|--|
| Expenditures/Expenses: | | | | | |
| Salaries and Benefits | <u>14,823.00</u> | <u>14,188.52</u> | | | |
| Other Operating Expenses | | | | | |
| Capital Outlay | | | | | |
| Depreciation | | | | | |
| Transfers To Other Funds | | <u>11,870.33</u> | | | |
| Total Expenditures/Expenses | <u>14,823.00</u> | <u>26,058.85</u> | | | |

Income or (Loss) 1,872.11

Beginning fund balance/Net Assets 13,742.44

Ending fund balance/Net Assets 11,870.33

Liberty Cemetery District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended 2006

| | General Fund | Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent) | Capital Assets and Long Term Debt | Enterprise Fund |
|---|--------------|--|-----------------------------------|-----------------|
| Assets | | | | |
| Cash and cash equivalents | 11,870.33 | | | |
| Investments | | | | |
| Receivables | | | | |
| Capital Assets | | | | |
| Land | | | | |
| Building - Equipment Garage | | | 6,398.00 | |
| Improvements Other than Buildings | | | 3,950.00 | |
| Equipment - Lawn Mower | | | | |
| Less Accumulated Depreciation | | | | |
| Other: | | | | |
| Total Assets | 11,870.33 | | 10,348.00 | |
| Liabilities | | | | |
| Accounts Payable | | | | |
| Interest Payable | | | | |
| Other: | | | | |
| Total Liabilities | | | | |
| Fund Balance / Net Assets | | | | |
| Restricted | | | | |
| Reserved for: Operating | 11,870.33 | | | |
| Unreserved Expenses | | | | |
| Ending Fund Balance / Net Assets | 11,870.33 | | | |
| Tot. Liab. & End. Fund Bal./Net Assets | 11,870.33 | | | |